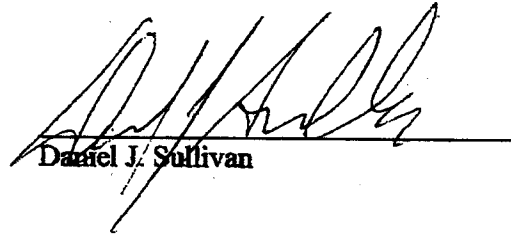


CONCLUSION

34. In sum, the transactions at issue occurred primarily and substantially in the Commonwealth of Massachusetts and each of the Defendants deliberately, extensively and substantively carried out these transactions in Massachusetts. Thus, I believe that Defendants are within the personal jurisdiction of this Court and their motion to dismiss should in all respects be denied.

SIGNED UNDER THE PAINS AND PENALTIES OF PERJURY THIS 4th DAY OF
AUGUST, 2005.


Daniel J. Sullivan